

CITY OF WEST POINT, IOWA  
HSB 328 & SSB 1227  
Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$7.86408	\$299,288	\$0	\$299,288	
2026-27	\$4.36214	\$305,273	\$345	\$305,619	2.1%
2027-28	\$4.38837	\$307,147	\$347	\$307,494	0.6%
2028-29	\$4.27447	\$313,644	\$338	\$313,982	2.1%
2029-30	\$4.29687	\$315,552	\$340	\$315,892	0.6%
2030-31	\$4.18348	\$322,210	\$331	\$322,541	2.1%
2031-32	\$4.20536	\$324,154	\$333	\$324,487	0.6%
2032-33	\$4.09559	\$330,977	\$324	\$331,301	2.1%
2033-34	\$4.11696	\$332,957	\$326	\$333,283	0.6%
2034-35	\$4.01062	\$339,949	\$317	\$340,267	2.1%
2035-36	\$4.03151	\$341,968	\$319	\$342,287	0.6%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$77,534,350	\$38,057,541	\$0	\$38,057,541
2026-27	\$70,544,025	\$70,061,633	\$0	\$70,061,633
2027-28	\$70,552,586	\$70,070,194	\$0	\$70,070,194
2028-29	\$73,937,670	\$73,455,278	\$0	\$73,455,278
2029-30	\$73,999,231	\$73,516,839	\$0	\$73,516,839
2030-31	\$77,581,192	\$77,098,800	\$0	\$77,098,800
2031-32	\$77,642,753	\$77,160,361	\$0	\$77,160,361
2032-33	\$81,374,508	\$80,892,116	\$0	\$80,892,116
2033-34	\$81,436,069	\$80,953,677	\$0	\$80,953,677
2034-35	\$85,323,778	\$84,841,386	\$0	\$84,841,386
2035-36	\$85,385,339	\$84,902,947	\$0	\$84,902,947

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	85.79%	-2.44%	83.36%	9.58%	6.78%	0.29%
2026-27	107.21%	-21.36%	85.85%	9.67%	4.30%	0.16%
2027-28	107.31%	-21.46%	85.85%	9.67%	4.30%	0.16%
2028-29	106.56%	-20.56%	86.00%	9.69%	4.14%	0.15%
2029-30	106.58%	-20.57%	86.01%	9.68%	4.14%	0.15%
2030-31	105.80%	-19.64%	86.16%	9.69%	3.98%	0.14%
2031-32	105.82%	-19.64%	86.17%	9.68%	3.98%	0.14%
2032-33	105.07%	-18.76%	86.31%	9.70%	3.84%	0.14%
2033-34	105.09%	-18.77%	86.32%	9.69%	3.83%	0.14%
2034-35	104.38%	-17.93%	86.45%	9.71%	3.69%	0.13%
2035-36	104.39%	-17.93%	86.46%	9.70%	3.69%	0.13%

**NOTE:** Total Taxable Valuation will be lower than the Total Assessed valuation because:  
1) Ag Land and Ag Building values are excluded, and  
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEST POINT, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$38,057,541	\$7.86408	\$299,288
2026-27	\$70,061,633	\$4.36214	\$305,619
2027-28	\$70,070,194	\$4.38837	\$307,494
2028-29	\$73,455,278	\$4.27447	\$313,982
2029-30	\$73,516,839	\$4.29687	\$315,892
2030-31	\$77,098,800	\$4.18348	\$322,541
2031-32	\$77,160,361	\$4.20536	\$324,487
2032-33	\$80,892,116	\$4.09559	\$331,301
2033-34	\$80,953,677	\$4.11696	\$333,283
2034-35	\$84,841,386	\$4.01062	\$340,267
2035-36	\$84,902,947	\$4.03151	\$342,287

CITY OF WEST POINT, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$38,057,541	\$7.86408	\$299,288
2026-27	\$38,479,503	\$7.86408	\$302,606
2027-28	\$39,219,370	\$7.86408	\$308,424
2028-29	\$40,484,738	\$7.86408	\$318,375
2029-30	\$41,263,414	\$7.86408	\$324,499
2030-31	\$42,594,096	\$7.86408	\$334,963
2031-32	\$43,413,504	\$7.86408	\$341,407
2032-33	\$44,812,852	\$7.86408	\$352,412
2033-34	\$45,675,263	\$7.86408	\$359,194
2034-35	\$47,146,894	\$7.86408	\$370,767
2035-36	\$48,054,439	\$7.86408	\$377,904

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$31,582,130	(\$3.50194)	\$3,013
2027-28	\$30,850,823	(\$3.47571)	-\$930
2028-29	\$32,970,539	(\$3.58961)	-\$4,393
2029-30	\$32,253,425	(\$3.56721)	-\$8,606
2030-31	\$34,504,704	(\$3.68060)	-\$12,422
2031-32	\$33,746,858	(\$3.65872)	-\$16,920
2032-33	\$36,079,264	(\$3.76849)	-\$21,111
2033-34	\$35,278,415	(\$3.74712)	-\$25,911
2034-35	\$37,694,492	(\$3.85346)	-\$30,500
2035-36	\$36,848,507	(\$3.83257)	-\$35,617

CITY OF WEST POINT, IOWA  
Estimated Tax Bill - **ACFGL Portion ONLY**  
*Change between FY 2026 and FY 2031*

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$187	\$258	\$50,000	\$51,515	\$187	\$216	\$50,000	\$58,947	\$168	\$37	\$144	\$37	\$187	\$247
\$100,000	\$123,480	\$373	\$517	\$100,000	\$103,030	\$373	\$431	\$100,000	\$117,894	\$355	\$284	\$331	\$284	\$373	\$493
\$150,000	\$185,220	\$560	\$775	\$150,000	\$154,545	\$560	\$647	\$150,000	\$176,842	\$541	\$531	\$517	\$531	\$560	\$740
\$200,000	\$246,960	\$913	\$1,033	\$200,000	\$206,060	\$913	\$862	\$200,000	\$235,789	\$728	\$777	\$704	\$777	\$746	\$986
\$250,000	\$308,700	\$1,267	\$1,291	\$250,000	\$257,575	\$1,267	\$1,078	\$250,000	\$294,736	\$914	\$1,024	\$890	\$1,024	\$933	\$1,233
\$300,000	\$370,440	\$1,621	\$1,550	\$300,000	\$309,090	\$1,621	\$1,293	\$300,000	\$353,683	\$1,101	\$1,270	\$1,077	\$1,270	\$1,119	\$1,480
\$400,000	\$493,920	\$2,329	\$2,066	\$400,000	\$412,120	\$2,329	\$1,724	\$400,000	\$471,578	\$1,474	\$1,764	\$1,450	\$1,764	\$1,492	\$1,973
\$500,000	\$617,400	\$3,037	\$2,583	\$500,000	\$515,151	\$3,037	\$2,155	\$500,000	\$589,472	\$1,847	\$2,257	\$1,823	\$2,257	\$1,865	\$2,466
\$600,000	\$740,880	\$3,744	\$3,099	\$600,000	\$618,181	\$3,744	\$2,586	\$600,000	\$707,366	\$2,220	\$2,750	\$2,196	\$2,750	\$2,238	\$2,959
\$700,000	\$864,360	\$4,452	\$3,616	\$700,000	\$721,211	\$4,452	\$3,017	\$700,000	\$825,261	\$2,593	\$3,243	\$2,569	\$3,243	\$2,611	\$3,452
\$800,000	\$987,840	\$5,160	\$4,133	\$800,000	\$824,241	\$5,160	\$3,448	\$800,000	\$943,155	\$2,966	\$3,736	\$2,942	\$3,736	\$2,984	\$3,946
\$900,000	\$1,111,320	\$5,868	\$4,649	\$900,000	\$927,271	\$5,868	\$3,879	\$900,000	\$1,061,050	\$3,339	\$4,230	\$3,315	\$4,230	\$3,357	\$4,439
\$1,000,000	\$1,234,800	\$6,576	\$5,166	\$1,000,000	\$1,030,301	\$6,576	\$4,310	\$1,000,000	\$1,178,944	\$3,712	\$4,723	\$3,688	\$4,723	\$3,730	\$4,932
\$2,000,000	\$2,469,600	\$13,653	\$10,332	\$2,000,000	\$2,060,602	\$13,653	\$8,620	\$2,000,000	\$2,357,888	\$7,442	\$9,655	\$7,418	\$9,655	\$7,460	\$9,864
\$3,000,000	\$3,704,400	\$20,731	\$15,497	\$3,000,000	\$3,090,903	\$20,731	\$12,931	\$3,000,000	\$3,536,832	\$11,172	\$14,587	\$11,148	\$14,587	\$11,190	\$14,796
\$4,000,000	\$4,939,200	\$27,809	\$20,663	\$4,000,000	\$4,121,204	\$27,809	\$17,241	\$4,000,000	\$4,715,776	\$14,902	\$19,519	\$14,878	\$19,519	\$14,920	\$19,728
\$5,000,000	\$6,174,000	\$34,886	\$25,829	\$5,000,000	\$5,151,505	\$34,886	\$21,551	\$5,000,000	\$5,894,720	\$18,632	\$24,451	\$18,608	\$24,451	\$18,650	\$24,660
\$6,000,000	\$7,408,800	\$41,964	\$30,995	\$6,000,000	\$6,181,806	\$41,964	\$25,861	\$6,000,000	\$7,073,664	\$22,362	\$29,383	\$22,338	\$29,383	\$22,380	\$29,593
\$7,000,000	\$8,643,600	\$49,042	\$36,160	\$7,000,000	\$7,212,107	\$49,042	\$30,172	\$7,000,000	\$8,252,608	\$26,092	\$34,315	\$26,068	\$34,315	\$26,110	\$34,525
\$8,000,000	\$9,878,400	\$56,119	\$41,326	\$8,000,000	\$8,242,408	\$56,119	\$34,482	\$8,000,000	\$9,431,552	\$29,822	\$39,248	\$29,798	\$39,248	\$29,840	\$39,457
\$9,000,000	\$11,113,200	\$63,197	\$46,492	\$9,000,000	\$9,272,709	\$63,197	\$38,792	\$9,000,000	\$10,610,496	\$33,552	\$44,180	\$33,528	\$44,180	\$33,571	\$44,389
\$10,000,000	\$12,348,000	\$70,275	\$51,658	\$10,000,000	\$10,303,010	\$70,275	\$43,102	\$10,000,000	\$11,789,440	\$37,282	\$49,112	\$37,258	\$49,112	\$37,301	\$49,321
\$15,000,000	\$18,522,000	\$105,663	\$77,486	\$15,000,000	\$15,454,515	\$105,663	\$64,654	\$15,000,000	\$17,684,160	\$55,933	\$73,772	\$55,909	\$73,772	\$55,951	\$73,981
\$20,000,000	\$24,696,000	\$141,051	\$103,315	\$20,000,000	\$20,606,020	\$141,051	\$86,205	\$20,000,000	\$23,578,880	\$74,583	\$98,433	\$74,559	\$98,433	\$74,601	\$98,642
\$25,000,000	\$30,870,000	\$176,440	\$129,144	\$25,000,000	\$25,757,525	\$176,440	\$107,756	\$25,000,000	\$29,473,600	\$93,233	\$123,093	\$93,209	\$123,093	\$93,251	\$123,302
\$30,000,000	\$37,044,000	\$211,828	\$154,973	\$30,000,000	\$30,909,030	\$211,828	\$129,307	\$30,000,000	\$35,368,320	\$111,884	\$147,753	\$111,859	\$147,753	\$111,902	\$147,963
\$35,000,000	\$43,218,000	\$247,216	\$180,802	\$35,000,000	\$36,060,535	\$247,216	\$150,859	\$35,000,000	\$41,263,040	\$130,534	\$172,414	\$130,510	\$172,414	\$130,552	\$172,623
\$40,000,000	\$49,392,000	\$282,605	\$206,630	\$40,000,000	\$41,212,040	\$282,605	\$172,410	\$40,000,000	\$47,157,760	\$149,184	\$197,074	\$149,160	\$197,074	\$149,202	\$197,284
\$45,000,000	\$55,566,000	\$317,993	\$232,459	\$45,000,000	\$46,363,545	\$317,993	\$193,961	\$45,000,000	\$53,052,480	\$167,835	\$221,735	\$167,810	\$221,735	\$167,853	\$221,944
\$50,000,000	\$61,740,000	\$353,381	\$258,288	\$50,000,000	\$51,515,050	\$353,381	\$215,512	\$50,000,000	\$58,947,200	\$186,485	\$246,395	\$186,461	\$246,395	\$186,503	\$246,604

CITY OF WEST POINT, IOWA  
Estimated Tax Bill - ACFGL Portion ONLY  
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$72	38.49%	\$29	15.55%	(\$131)	(77.77%)	(\$107)	(74.04%)	\$60	32.23%
\$100,000	\$144	38.49%	\$58	15.55%	(\$71)	(19.97%)	(\$47)	(14.10%)	\$120	32.23%
\$150,000	\$215	38.49%	\$87	15.55%	(\$11)	(1.99%)	\$13	2.60%	\$180	32.23%
\$200,000	\$120	13.11%	(\$51)	(5.62%)	\$49	6.78%	\$74	10.45%	\$240	32.23%
\$250,000	\$24	1.91%	(\$190)	(14.97%)	\$109	11.97%	\$134	15.02%	\$301	32.23%
\$300,000	(\$71)	(4.41%)	(\$328)	(20.24%)	\$170	15.40%	\$194	18.00%	\$361	32.23%
\$400,000	(\$263)	(11.28%)	(\$605)	(25.97%)	\$290	19.66%	\$314	21.66%	\$481	32.23%
\$500,000	(\$454)	(14.94%)	(\$882)	(29.03%)	\$410	22.20%	\$434	23.82%	\$601	32.23%
\$600,000	(\$645)	(17.23%)	(\$1,158)	(30.93%)	\$530	23.88%	\$554	25.25%	\$721	32.23%
\$700,000	(\$836)	(18.78%)	(\$1,435)	(32.23%)	\$650	25.08%	\$675	26.26%	\$841	32.23%
\$800,000	(\$1,027)	(19.91%)	(\$1,712)	(33.17%)	\$771	25.98%	\$795	27.02%	\$962	32.23%
\$900,000	(\$1,219)	(20.77%)	(\$1,989)	(33.89%)	\$891	26.68%	\$915	27.60%	\$1,082	32.23%
\$1,000,000	(\$1,410)	(21.44%)	(\$2,265)	(34.45%)	\$1,011	27.23%	\$1,035	28.07%	\$1,202	32.23%
\$2,000,000	(\$3,322)	(24.33%)	(\$5,033)	(36.86%)	\$2,213	29.74%	\$2,237	30.16%	\$2,404	32.23%
\$3,000,000	(\$5,234)	(25.25%)	(\$7,800)	(37.63%)	\$3,415	30.57%	\$3,439	30.85%	\$3,606	32.23%
\$4,000,000	(\$7,146)	(25.70%)	(\$10,568)	(38.00%)	\$4,617	30.98%	\$4,641	31.20%	\$4,808	32.23%
\$5,000,000	(\$9,057)	(25.96%)	(\$13,335)	(38.22%)	\$5,819	31.23%	\$5,843	31.40%	\$6,010	32.23%
\$6,000,000	(\$10,969)	(26.14%)	(\$16,102)	(38.37%)	\$7,021	31.40%	\$7,045	31.54%	\$7,212	32.23%
\$7,000,000	(\$12,881)	(26.27%)	(\$18,870)	(38.48%)	\$8,223	31.52%	\$8,247	31.64%	\$8,414	32.23%
\$8,000,000	(\$14,793)	(26.36%)	(\$21,637)	(38.56%)	\$9,425	31.60%	\$9,449	31.71%	\$9,616	32.23%
\$9,000,000	(\$16,705)	(26.43%)	(\$24,405)	(38.62%)	\$10,627	31.67%	\$10,651	31.77%	\$10,818	32.23%
\$10,000,000	(\$18,617)	(26.49%)	(\$27,172)	(38.67%)	\$11,829	31.73%	\$11,853	31.81%	\$12,020	32.23%
\$15,000,000	(\$28,177)	(26.67%)	(\$41,009)	(38.81%)	\$17,839	31.89%	\$17,864	31.95%	\$18,030	32.23%
\$20,000,000	(\$37,736)	(26.75%)	(\$54,846)	(38.88%)	\$23,850	31.98%	\$23,874	32.02%	\$24,041	32.23%
\$25,000,000	(\$47,296)	(26.81%)	(\$68,684)	(38.93%)	\$29,860	32.03%	\$29,884	32.06%	\$30,051	32.23%
\$30,000,000	(\$56,855)	(26.84%)	(\$82,521)	(38.96%)	\$35,870	32.06%	\$35,894	32.09%	\$36,061	32.23%
\$35,000,000	(\$66,415)	(26.87%)	(\$96,358)	(38.98%)	\$41,880	32.08%	\$41,904	32.11%	\$42,071	32.23%
\$40,000,000	(\$75,974)	(26.88%)	(\$110,195)	(38.99%)	\$47,890	32.10%	\$47,914	32.12%	\$48,081	32.23%
\$45,000,000	(\$85,534)	(26.90%)	(\$124,032)	(39.00%)	\$53,900	32.12%	\$53,924	32.13%	\$54,091	32.23%
\$50,000,000	(\$95,093)	(26.91%)	(\$137,869)	(39.01%)	\$59,910	32.13%	\$59,935	32.14%	\$60,101	32.23%